
SUBSTITUTE HOUSE BILL 1737

State of Washington 58th Legislature 2003 Regular Session

By House Committee on Finance (originally sponsored by
Representatives McIntire, Morris, Conway and Simpson)

READ FIRST TIME 03/04/03.

1 AN ACT Relating to repealing outdated and unused tax preferences;
2 amending RCW 15.76.165, 43.52.460, 82.04.050, 82.04.260, 82.08.0255,
3 and 82.12.0256; creating a new section; repealing RCW 82.35.010,
4 82.35.020, 82.35.040, 82.35.050, 82.35.070, 82.35.080, 82.35.900,
5 82.61.010, 82.61.030, 82.61.050, 82.61.060, 82.61.080, 82.61.090,
6 82.61.900, 82.61.901, 48.14.029, 82.04.4329, 82.08.0276, 82.08.0295,
7 82.29A.135, 84.56.450, and 84.36.300; and providing an effective date.

8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

9 NEW SECTION. **Sec. 1.** The legislature finds that a number of tax
10 exemptions, deductions, credits, and other preferences have outlived
11 their usefulness. State records show no taxpayers have claimed relief
12 under these tax preferences in recent years. The intent of this act is
13 to update and simplify the tax statutes by repealing these outdated tax
14 preferences.

15 **Sec. 2.** RCW 15.76.165 and 1973 c 117 s 1 are each amended to read
16 as follows:

17 Any county which owns or leases property from another governmental
18 agency and provides such property for area or county and district

1 agricultural fair purposes may apply to the director for special
2 assistance in carrying out necessary capital improvements to such
3 property and maintenance of the appurtenances thereto(~~(, and in the~~
4 ~~event such property and capital improvements are leased to any~~
5 ~~organization conducting an agricultural fair pursuant to chapter 15.76~~
6 ~~RCW and chapter 257 of the Laws of 1955, such leasehold and such leased~~
7 ~~property shall be exempt from real and personal property taxation)).~~

8 **Sec. 3.** RCW 43.52.460 and 1971 ex.s. c 75 s 1 are each amended to
9 read as follows:

10 Any joint operating agency formed under this chapter shall pay in
11 lieu of taxes payments in the same amounts as paid by public utility
12 districts. Such payments shall be distributed in accordance with the
13 provisions applicable to public utility districts(~~(:—PROVIDED,~~
14 ~~HOWEVER, That such tax shall not apply to steam generated electricity~~
15 ~~produced by a nuclear steam powered electric generating facility~~
16 ~~constructed or acquired by a joint operating agency and in operation~~
17 ~~prior to May 17, 1971)).~~

18 **Sec. 4.** RCW 82.04.050 and 2002 c 178 s 1 are each amended to read
19 as follows:

20 (1) "Sale at retail" or "retail sale" means every sale of tangible
21 personal property (including articles produced, fabricated, or
22 imprinted) to all persons irrespective of the nature of their business
23 and including, among others, without limiting the scope hereof, persons
24 who install, repair, clean, alter, improve, construct, or decorate real
25 or personal property of or for consumers other than a sale to a person
26 who presents a resale certificate under RCW 82.04.470 and who:

27 (a) Purchases for the purpose of resale as tangible personal
28 property in the regular course of business without intervening use by
29 such person, but a purchase for the purpose of resale by a regional
30 transit authority under RCW 81.112.300 is not a sale for resale; or

31 (b) Installs, repairs, cleans, alters, imprints, improves,
32 constructs, or decorates real or personal property of or for consumers,
33 if such tangible personal property becomes an ingredient or component
34 of such real or personal property without intervening use by such
35 person; or

1 (c) Purchases for the purpose of consuming the property purchased
2 in producing for sale a new article of tangible personal property or
3 substance, of which such property becomes an ingredient or component or
4 is a chemical used in processing, when the primary purpose of such
5 chemical is to create a chemical reaction directly through contact with
6 an ingredient of a new article being produced for sale; or

7 ~~(d) ((Purchases for the purpose of consuming the property purchased
8 in producing ferrosilicon which is subsequently used in producing
9 magnesium for sale, if the primary purpose of such property is to
10 create a chemical reaction directly through contact with an ingredient
11 of ferrosilicon; or~~

12 (e)) Purchases for the purpose of providing the property to
13 consumers as part of competitive telephone service, as defined in RCW
14 82.04.065. The term shall include every sale of tangible personal
15 property which is used or consumed or to be used or consumed in the
16 performance of any activity classified as a "sale at retail" or "retail
17 sale" even though such property is resold or utilized as provided in
18 (a), (b), (c), or (d)((~~, or (e)~~)) of this subsection following such
19 use. The term also means every sale of tangible personal property to
20 persons engaged in any business which is taxable under RCW 82.04.280
21 (2) and (7) and 82.04.290.

22 (2) The term "sale at retail" or "retail sale" shall include the
23 sale of or charge made for tangible personal property consumed and/or
24 for labor and services rendered in respect to the following:

25 (a) The installing, repairing, cleaning, altering, imprinting, or
26 improving of tangible personal property of or for consumers, including
27 charges made for the mere use of facilities in respect thereto, but
28 excluding charges made for the use of coin-operated laundry facilities
29 when such facilities are situated in an apartment house, rooming house,
30 or mobile home park for the exclusive use of the tenants thereof, and
31 also excluding sales of laundry service to nonprofit health care
32 facilities, and excluding services rendered in respect to live animals,
33 birds and insects;

34 (b) The constructing, repairing, decorating, or improving of new or
35 existing buildings or other structures under, upon, or above real
36 property of or for consumers, including the installing or attaching of
37 any article of tangible personal property therein or thereto, whether
38 or not such personal property becomes a part of the realty by virtue of

1 installation, and shall also include the sale of services or charges
2 made for the clearing of land and the moving of earth excepting the
3 mere leveling of land used in commercial farming or agriculture;

4 (c) The charge for labor and services rendered in respect to
5 constructing, repairing, or improving any structure upon, above, or
6 under any real property owned by an owner who conveys the property by
7 title, possession, or any other means to the person performing such
8 construction, repair, or improvement for the purpose of performing such
9 construction, repair, or improvement and the property is then
10 reconveyed by title, possession, or any other means to the original
11 owner;

12 (d) The sale of or charge made for labor and services rendered in
13 respect to the cleaning, fumigating, razing or moving of existing
14 buildings or structures, but shall not include the charge made for
15 janitorial services; and for purposes of this section the term
16 "janitorial services" shall mean those cleaning and caretaking services
17 ordinarily performed by commercial janitor service businesses
18 including, but not limited to, wall and window washing, floor cleaning
19 and waxing, and the cleaning in place of rugs, drapes and upholstery.
20 The term "janitorial services" does not include painting, papering,
21 repairing, furnace or septic tank cleaning, snow removal or
22 sandblasting;

23 (e) The sale of or charge made for labor and services rendered in
24 respect to automobile towing and similar automotive transportation
25 services, but not in respect to those required to report and pay taxes
26 under chapter 82.16 RCW;

27 (f) The sale of and charge made for the furnishing of lodging and
28 all other services by a hotel, rooming house, tourist court, motel,
29 trailer camp, and the granting of any similar license to use real
30 property, as distinguished from the renting or leasing of real
31 property, and it shall be presumed that the occupancy of real property
32 for a continuous period of one month or more constitutes a rental or
33 lease of real property and not a mere license to use or enjoy the same.
34 For the purposes of this subsection, it shall be presumed that the sale
35 of and charge made for the furnishing of lodging for a continuous
36 period of one month or more to a person is a rental or lease of real
37 property and not a mere license to enjoy the same;

1 (g) The sale of or charge made for tangible personal property,
2 labor and services to persons taxable under (a), (b), (c), (d), (e),
3 and (f) of this subsection when such sales or charges are for property,
4 labor and services which are used or consumed in whole or in part by
5 such persons in the performance of any activity defined as a "sale at
6 retail" or "retail sale" even though such property, labor and services
7 may be resold after such use or consumption. Nothing contained in this
8 subsection shall be construed to modify subsection (1) of this section
9 and nothing contained in subsection (1) of this section shall be
10 construed to modify this subsection.

11 (3) The term "sale at retail" or "retail sale" shall include the
12 sale of or charge made for personal, business, or professional services
13 including amounts designated as interest, rents, fees, admission, and
14 other service emoluments however designated, received by persons
15 engaging in the following business activities:

16 (a) Amusement and recreation services including but not limited to
17 golf, pool, billiards, skating, bowling, ski lifts and tows, day trips
18 for sightseeing purposes, and others, when provided to consumers;

19 (b) Abstract, title insurance, and escrow services;

20 (c) Credit bureau services;

21 (d) Automobile parking and storage garage services;

22 (e) Landscape maintenance and horticultural services but excluding
23 (i) horticultural services provided to farmers and (ii) pruning,
24 trimming, repairing, removing, and clearing of trees and brush near
25 electric transmission or distribution lines or equipment, if performed
26 by or at the direction of an electric utility;

27 (f) Service charges associated with tickets to professional
28 sporting events; and

29 (g) The following personal services: Physical fitness services,
30 tanning salon services, tattoo parlor services, steam bath services,
31 turkish bath services, escort services, and dating services.

32 (4) The term shall also include the renting or leasing of tangible
33 personal property to consumers and the rental of equipment with an
34 operator.

35 (5) The term shall also include the providing of telephone service,
36 as defined in RCW 82.04.065, to consumers.

37 (6) The term shall also include the sale of canned software other
38 than a sale to a person who presents a resale certificate under RCW

1 82.04.470, regardless of the method of delivery to the end user, but
2 shall not include custom software or the customization of canned
3 software.

4 (7) The term shall not include the sale of or charge made for labor
5 and services rendered in respect to the building, repairing, or
6 improving of any street, place, road, highway, easement, right of way,
7 mass public transportation terminal or parking facility, bridge,
8 tunnel, or trestle which is owned by a municipal corporation or
9 political subdivision of the state or by the United States and which is
10 used or to be used primarily for foot or vehicular traffic including
11 mass transportation vehicles of any kind.

12 (8) The term shall also not include sales of chemical sprays or
13 washes to persons for the purpose of postharvest treatment of fruit for
14 the prevention of scald, fungus, mold, or decay, nor shall it include
15 sales of feed, seed, seedlings, fertilizer, agents for enhanced
16 pollination including insects such as bees, and spray materials to:
17 (a) Persons who participate in the federal conservation reserve
18 program, the environmental quality incentives program, the wetlands
19 reserve program, and the wildlife habitat incentives program, or their
20 successors administered by the United States department of agriculture;
21 (b) farmers for the purpose of producing for sale any agricultural
22 product; and (c) farmers acting under cooperative habitat development
23 or access contracts with an organization exempt from federal income tax
24 under 26 U.S.C. Sec. 501(c)(3) or the Washington state department of
25 fish and wildlife to produce or improve wildlife habitat on land that
26 the farmer owns or leases.

27 (9) The term shall not include the sale of or charge made for labor
28 and services rendered in respect to the constructing, repairing,
29 decorating, or improving of new or existing buildings or other
30 structures under, upon, or above real property of or for the United
31 States, any instrumentality thereof, or a county or city housing
32 authority created pursuant to chapter 35.82 RCW, including the
33 installing, or attaching of any article of tangible personal property
34 therein or thereto, whether or not such personal property becomes a
35 part of the realty by virtue of installation. Nor shall the term
36 include the sale of services or charges made for the clearing of land
37 and the moving of earth of or for the United States, any
38 instrumentality thereof, or a county or city housing authority. Nor

1 shall the term include the sale of services or charges made for
2 cleaning up for the United States, or its instrumentalities,
3 radioactive waste and other byproducts of weapons production and
4 nuclear research and development.

5 (10) Until July 1, 2003, the term shall not include the sale of or
6 charge made for labor and services rendered for environmental remedial
7 action as defined in RCW 82.04.2635(2).

8 **Sec. 5.** RCW 82.04.260 and 2001 2nd sp.s. c 25 s 2 are each amended
9 to read as follows:

10 (1) Upon every person engaging within this state in the business of
11 manufacturing:

12 (a) Wheat into flour, barley into pearl barley, soybeans into
13 soybean oil, canola into canola oil, canola meal, or canola byproducts,
14 or sunflower seeds into sunflower oil; as to such persons the amount of
15 tax with respect to such business shall be equal to the value of the
16 flour, pearl barley, oil, canola meal, or canola byproduct
17 manufactured, multiplied by the rate of 0.138 percent;

18 (b) Seafood products which remain in a raw, raw frozen, or raw
19 salted state at the completion of the manufacturing by that person; as
20 to such persons the amount of tax with respect to such business shall
21 be equal to the value of the products manufactured, multiplied by the
22 rate of 0.138 percent;

23 (c) By canning, preserving, freezing, processing, or dehydrating
24 fresh fruits and vegetables, or selling at wholesale fresh fruits and
25 vegetables canned, preserved, frozen, processed, or dehydrated by the
26 seller and sold to purchasers who transport in the ordinary course of
27 business the goods out of this state; as to such persons the amount of
28 tax with respect to such business shall be equal to the value of the
29 products canned, preserved, frozen, processed, or dehydrated multiplied
30 by the rate of 0.138 percent. As proof of sale to a person who
31 transports in the ordinary course of business goods out of this state,
32 the seller shall annually provide a statement in a form prescribed by
33 the department and retain the statement as a business record; and

34 (d) Dairy products that as of September 20, 2001, are identified in
35 21 C.F.R., chapter 1, parts 131, 133, and 135, including byproducts
36 from the manufacturing of the dairy products such as whey and casein;
37 or selling the same to purchasers who transport in the ordinary course

1 of business the goods out of state; as to such persons the tax imposed
2 shall be equal to the value of the products manufactured multiplied by
3 the rate of 0.138 percent. As proof of sale to a person who transports
4 in the ordinary course of business goods out of this state, the seller
5 shall annually provide a statement in a form prescribed by the
6 department and retain the statement as a business record.

7 (2) Upon every person engaging within this state in the business of
8 splitting or processing dried peas; as to such persons the amount of
9 tax with respect to such business shall be equal to the value of the
10 peas split or processed, multiplied by the rate of 0.138 percent.

11 (3) Upon every nonprofit corporation and nonprofit association
12 engaging within this state in research and development, as to such
13 corporations and associations, the amount of tax with respect to such
14 activities shall be equal to the gross income derived from such
15 activities multiplied by the rate of 0.484 percent.

16 (4) Upon every person engaging within this state in the business of
17 slaughtering, breaking and/or processing perishable meat products
18 and/or selling the same at wholesale only and not at retail; as to such
19 persons the tax imposed shall be equal to the gross proceeds derived
20 from such sales multiplied by the rate of 0.138 percent.

21 ~~(5) ((Upon every person engaging within this state in the business
22 of making sales, at retail or wholesale, of nuclear fuel assemblies
23 manufactured by that person, as to such persons the amount of tax with
24 respect to such business shall be equal to the gross proceeds of sales
25 of the assemblies multiplied by the rate of 0.275 percent.~~

26 ~~(6) Upon every person engaging within this state in the business of
27 manufacturing nuclear fuel assemblies, as to such persons the amount of
28 tax with respect to such business shall be equal to the value of the
29 products manufactured multiplied by the rate of 0.275 percent.~~

30 ~~(7))~~ Upon every person engaging within this state in the business
31 of acting as a travel agent or tour operator; as to such persons the
32 amount of the tax with respect to such activities shall be equal to the
33 gross income derived from such activities multiplied by the rate of
34 0.275 percent.

35 ~~((+8))~~ (6) Upon every person engaging within this state in
36 business as an international steamship agent, international customs
37 house broker, international freight forwarder, vessel and/or cargo
38 charter broker in foreign commerce, and/or international air cargo

1 agent; as to such persons the amount of the tax with respect to only
2 international activities shall be equal to the gross income derived
3 from such activities multiplied by the rate of 0.275 percent.

4 ~~((+9))~~ (7) Upon every person engaging within this state in the
5 business of stevedoring and associated activities pertinent to the
6 movement of goods and commodities in waterborne interstate or foreign
7 commerce; as to such persons the amount of tax with respect to such
8 business shall be equal to the gross proceeds derived from such
9 activities multiplied by the rate of 0.275 percent. Persons subject to
10 taxation under this subsection shall be exempt from payment of taxes
11 imposed by chapter 82.16 RCW for that portion of their business subject
12 to taxation under this subsection. Stevedoring and associated
13 activities pertinent to the conduct of goods and commodities in
14 waterborne interstate or foreign commerce are defined as all activities
15 of a labor, service or transportation nature whereby cargo may be
16 loaded or unloaded to or from vessels or barges, passing over, onto or
17 under a wharf, pier, or similar structure; cargo may be moved to a
18 warehouse or similar holding or storage yard or area to await further
19 movement in import or export or may move to a consolidation freight
20 station and be stuffed, unstuffed, containerized, separated or
21 otherwise segregated or aggregated for delivery or loaded on any mode
22 of transportation for delivery to its consignee. Specific activities
23 included in this definition are: Wharfage, handling, loading,
24 unloading, moving of cargo to a convenient place of delivery to the
25 consignee or a convenient place for further movement to export mode;
26 documentation services in connection with the receipt, delivery,
27 checking, care, custody and control of cargo required in the transfer
28 of cargo; imported automobile handling prior to delivery to consignee;
29 terminal stevedoring and incidental vessel services, including but not
30 limited to plugging and unplugging refrigerator service to containers,
31 trailers, and other refrigerated cargo receptacles, and securing ship
32 hatch covers.

33 ~~((+10))~~ (8) Upon every person engaging within this state in the
34 business of disposing of low-level waste, as defined in RCW 43.145.010;
35 as to such persons the amount of the tax with respect to such business
36 shall be equal to the gross income of the business, excluding any fees
37 imposed under chapter 43.200 RCW, multiplied by the rate of 3.3
38 percent.

1 If the gross income of the taxpayer is attributable to activities
2 both within and without this state, the gross income attributable to
3 this state shall be determined in accordance with the methods of
4 apportionment required under RCW 82.04.460.

5 ~~((+11+))~~ (9) Upon every person engaging within this state as an
6 insurance agent, insurance broker, or insurance solicitor licensed
7 under chapter 48.17 RCW; as to such persons, the amount of the tax with
8 respect to such licensed activities shall be equal to the gross income
9 of such business multiplied by the rate of 0.484 percent.

10 ~~((+12+))~~ (10) Upon every person engaging within this state in
11 business as a hospital, as defined in chapter 70.41 RCW, that is
12 operated as a nonprofit corporation or by the state or any of its
13 political subdivisions, as to such persons, the amount of tax with
14 respect to such activities shall be equal to the gross income of the
15 business multiplied by the rate of 0.75 percent through June 30, 1995,
16 and 1.5 percent thereafter. The moneys collected under this subsection
17 shall be deposited in the health services account created under RCW
18 43.72.900.

19 **Sec. 6.** RCW 82.08.0255 and 1998 c 176 s 4 are each amended to read
20 as follows:

21 (1) The tax levied by RCW 82.08.020 shall not apply to sales of ~~((+
22 ~~(a) Motor vehicle fuel used in aircraft by the manufacturer thereof
23 for research, development, and testing purposes; and~~~~

24 ~~(b+))~~ motor vehicle and special fuel if:

25 ~~((+i+))~~ (a) The fuel is purchased for the purpose of public
26 transportation and the purchaser is entitled to a refund or an
27 exemption under RCW 82.36.275 or 82.38.080(3); or

28 ~~((+ii+))~~ (b) The fuel is purchased by a private, nonprofit
29 transportation provider certified under chapter 81.66 RCW and the
30 purchaser is entitled to a refund or an exemption under RCW 82.36.285
31 or 82.38.080(1)(h); or

32 ~~((+iii+))~~ (c) The fuel is taxable under chapter 82.36 or 82.38 RCW.

33 (2) Any person who has paid the tax imposed by RCW 82.08.020 on the
34 sale of special fuel delivered in this state shall be entitled to a
35 credit or refund of such tax with respect to fuel subsequently
36 established to have been actually transported and used outside this

1 state by persons engaged in interstate commerce. The tax shall be
2 claimed as a credit or refunded through the tax reports required under
3 RCW 82.38.150.

4 **Sec. 7.** RCW 82.12.0256 and 1998 c 176 s 5 are each amended to read
5 as follows:

6 The provisions of this chapter shall not apply in respect to the
7 use of:

8 ~~(1) ((Motor vehicle fuel used in aircraft by the manufacturer
9 thereof for research, development, and testing purposes; and~~

10 ~~(2))~~ Special fuel purchased in this state upon which a refund is
11 obtained as provided in RCW 82.38.180(2); and

12 ~~((3))~~ (2) Motor vehicle and special fuel if:

13 (a) The fuel is used for the purpose of public transportation and
14 the purchaser is entitled to a refund or an exemption under RCW
15 82.36.275 or 82.38.080(3); or

16 (b) The fuel is purchased by a private, nonprofit transportation
17 provider certified under chapter 81.66 RCW and the purchaser is
18 entitled to a refund or an exemption under RCW 82.36.285 or
19 82.38.080(1)(h); or

20 (c) The fuel is taxable under chapter 82.36 or 82.38 RCW:
21 PROVIDED, That the use of motor vehicle and special fuel upon which a
22 refund of the applicable fuel tax is obtained shall not be exempt under
23 this subsection ~~((3))~~ (2)(c), and the director of licensing shall
24 deduct from the amount of such tax to be refunded the amount of tax due
25 under this chapter and remit the same each month to the department of
26 revenue.

27 NEW SECTION. **Sec. 8.** The following acts or parts of acts are each
28 repealed:

29 (1) RCW 82.35.010 (Intent) and 1979 ex.s. c 191 s 1;

30 (2) RCW 82.35.020 (Definitions) and 1996 c 186 s 521 & 1979 ex.s.
31 c 191 s 2;

32 (3) RCW 82.35.040 (Issuance of certificate--Limitations--Tabulation
33 of costs incurred--Administrative rules) and 1982 1st ex.s. c 2 s 3 &
34 1979 ex.s. c 191 s 4;

35 (4) RCW 82.35.050 (Credit against taxes--Conditions--Amount--
36 Limitations) and 1982 1st ex.s. c 2 s 1 & 1979 ex.s. c 191 s 5;

1 (5) RCW 82.35.070 (Issuance of certificate or supplement and notice
2 of refusal to issue certificate or supplement--Certified mail) and 1979
3 ex.s. c 191 s 7;

4 (6) RCW 82.35.080 (Revocation of certificate--Grounds--Continuance
5 of certificate--Liability for money saved--Technical assistance) and
6 1999 c 358 s 15, 1996 c 186 s 522, & 1979 ex.s. c 191 s 8;

7 (7) RCW 82.35.900 (Severability--1979 ex.s. c 191) and 1979 ex.s.
8 c 191 s 13;

9 (8) RCW 82.61.010 (Definitions) and 1995 1st sp.s. c 3 s 10, 1994
10 c 125 s 1, 1988 c 41 s 1, 1987 c 497 s 1, 1986 c 116 s 9, & 1985 ex.s.
11 c 2 s 1;

12 (9) RCW 82.61.030 (Tax deferral--Eligibility) and 1987 c 497 s 3 &
13 1985 ex.s. c 2 s 3;

14 (10) RCW 82.61.050 (Issuance of tax deferral certificate) and 1985
15 ex.s. c 2 s 4;

16 (11) RCW 82.61.060 (Repayment schedule) and 1987 c 497 s 4 & 1985
17 ex.s. c 2 s 5;

18 (12) RCW 82.61.080 (Applicability of general administrative
19 provisions) and 1985 ex.s. c 2 s 7;

20 (13) RCW 82.61.090 (Applications and information subject to
21 disclosure) and 1987 c 49 s 2;

22 (14) RCW 82.61.900 (Severability--1987 c 497) and 1987 c 497 s 5;

23 (15) RCW 82.61.901 (Severability--1988 c 41) and 1988 c 41 s 6;

24 (16) RCW 48.14.029 (Premium tax credit--New employment for
25 international service activities in eligible areas--Designation of
26 census tracts for eligibility--Records--Tax due upon ineligibility--
27 Interest assessment--Information from employment security department)
28 and 1998 c 313 s 3;

29 (17) RCW 82.04.4329 (Deductions--Health insurance pool members--
30 Deficit assessments) and 1987 c 431 s 24;

31 (18) RCW 82.08.0276 (Exemptions--Sales of wearing apparel for use
32 only as a sample for display for sale) and 1980 c 37 s 42;

33 (19) RCW 82.08.0295 (Exemptions--Lease amounts and repurchase
34 amount for certain property under sale/leaseback agreement) and 1986 c
35 231 s 3;

36 (20) RCW 82.29A.135 (Exemption for leasehold interests in land,
37 buildings, machinery, etc., used to manufacture alcohol fuel--

1 Exceptions--Limitations--Claims--Administrative rules) and 1985 c 371
2 s 3 & 1980 c 157 s 2;

3 (21) RCW 82.12.02545 (Exemption--Use of naval aircraft training
4 equipment transferred due to base closure) and 1995 c 128 s 1;

5 (22) RCW 84.36.135 (Real and personal property of housing finance
6 commission) and 1983 c 161 s 26;

7 (23) RCW 84.56.450 (Year 2000 failure--No interest or penalties--
8 Payment of tax) and 1999 c 369 s 6; and

9 (24) RCW 84.36.300 (Stocks of merchandise, goods, wares or
10 material--Aircraft parts, etc.--When eligible for exemption) and 1973
11 c 149 s 2 & 1969 ex.s. c 124 s 1.

12 NEW SECTION. **Sec. 9.** This act takes effect July 1, 2005.

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